

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

On September 4, 2007, the Court issued its Memorandum of Decision; Findings of Fact and Conclusions of Law. See Docket No. 43. In that Memorandum, the Court ordered the parties to submit briefs addressing their dispute over the calculation of interest. Id. at 11. The parties have since resolved the dispute and stipulated that interest began to accrue on August 1, 2002. See Docket No. 45. The Court therefore AMENDS the Memorandum of Decision as follows:

1 August 1, 2002, the date on which Plaintiff filed the estate tax
2 return. Pursuant to I.R.C. § 6611, Plaintiff is entitled to
3 \$23,618.24 in pre-judgment interest."

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5 IT IS SO ORDERED.

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7 Dated: September 10, 2007

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9 UNITED STATES DISTRICT JUDGE
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